

Article - Tax - General

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§4–103.

(a) The admissions and amusement tax may not be imposed by:

(1) a county on gross receipts derived from any source within a municipal corporation located in that county, if the municipal corporation imposes an admissions and amusement tax on any gross receipts or specifically exempts any gross receipts from the admissions and amusement tax;

(2) Baltimore County on gross receipts:

(i) of a nonprofit community association that is organized and operated to promote the general welfare of the community that the association serves and the net earnings of which do not inure to the benefit of any stockholder or member of the association; or

(ii) derived from any admissions and amusement charge for any activities related to agricultural tourism;

(3) Calvert County on gross receipts that are subject to the sales and use tax;

(4) Washington County on gross receipts from an amusement device that is subject to the license and permit requirements of Title 17, Subtitle 4, Part V of the Business Regulation Article;

(5) Montgomery County on gross receipts derived within an area designated as an enterprise zone under Title 5, Subtitle 7 of the Economic Development Article from a charge for:

(i) admission to a nightclub or room in a hotel, restaurant, hall, or other place where dancing privileges, music, or other entertainment is provided; or

(ii) merchandise, refreshment, or a service sold or served in connection with entertainment at a nightclub or room in a hotel, restaurant, hall, or other place where dancing privileges, music, or other entertainment is provided; and

(6) Harford County on gross receipts derived from:

(i) any admissions and amusement charge for golf entertainment;

(ii) any admissions and amusement charge in connection with a business that provides drive-in movie entertainment;

(iii) any admissions and amusement charge for any activities related to agricultural tourism; or

(iv) any admissions and amusement charge by a roller skating rink.

(b) The admissions and amusement tax may not be imposed by a county or municipal corporation on gross receipts:

(1) derived from any charge for merchandise, refreshments, or a service sold or served at a place where:

(i) dancing is prohibited; and

(ii) the only entertainment provided is mechanical music, radio, or television;

(2) derived from any charge for admission to:

(i) a live boxing or wrestling match; or

(ii) a concert or theatrical event presented or offered by a nonprofit group that:

1. is organized and operated to present or offer an annual series of scheduled musical concerts; or

2. is organized and operated for a cultural purpose and receives a grant directly or indirectly from the Maryland State Arts Council;

(3) derived from any charge for admission to or use of:

(i) a facility or equipment in connection with a bingo game that is operated in accordance with § 13-507 of the Criminal Law Article;

(ii) a bowling alley or lane;

(iii) a charter fishing boat; or

(iv) a nontethered hot air balloon;

(4) derived from any charge for admission or for merchandise, refreshments, or a service, if the gross receipts are used exclusively for:

(i) a charitable, educational, or religious purpose;

(ii) a volunteer fire company or nonprofit rescue squad;

(iii) a fraternal, service, or veterans' organization chartered by a grant of Congress; or

(iv) the improvement, maintenance, or operation of an agricultural fair, if no net earnings inure to the benefit of any stockholder or member of the association that conducts the fair; or

(5) obtained at admission and used for the cost of prizes or as money winnings distributed, as part of its operation, by a commercial bingo game in Anne Arundel County.

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